

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 388 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE C.K.THAKKER and  
MR.JUSTICE A.L.DAVE

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1. Whether Reporters of Local Papers may be allowed : NO  
to see the judgements?

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy : NO  
of the judgement?

4. Whether this case involves a substantial question : NO  
of law as to the interpretation of the Constitution  
of India, 1950 of any Order made thereunder?

5. Whether it is to be circulated to the Civil Judge? : NO

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COMMISSIONER OF INCOME-TAX

Versus

SAURSHTRA CO-OPERATIVE SPINNING MILLS LTD

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Appearance:

MR MR BB NAIK WITH MR MANISH R BHATT for Petitioner  
MR DA MEHTA & MR RK PATEL FOR MR KC PATEL  
for Respondent No. 1

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CORAM : MR.JUSTICE C.K.THAKKER and  
MR.JUSTICE A.L.DAVE

Date of decision: 01/09/1999

ORAL JUDGEMENT (PER C.K.THAKKAR, J)

1. The following question is referred for the  
opinion of this Court :-

"Whether on the facts and in the circumstances of  
the case, the Tribunal was right in law in coming

to the conclusion that the assessee was entitled to the allowance in respect of guest house expenses claimed by the assessee u/s. 37(4) of the I.T. Act, 1961?"

2. The point is covered by a decision of this Court in Commissioner of Income Tax v. Ahmedabad Manufacturing and Calico Printing Company Ltd., 197 ITR 538. It was also followed by a Division Bench in Income Tax Reference No.284 of 1983, decided on 10th October, 1996.

3. In view of the fact that the point is concluded, the question, the question referred to us must be answered in the affirmative, i.e. in favour of the assess and against the revenue. Reference is accordingly disposed of. In the facts and circumstances, no order as to costs.

[ C.K. THAKKAR, J. ]

[ A.L. DAVE, J. ]

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